

# Qualified Hurricane Katrina Retirement Plan Distributions and Repayments

► Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **156**

Name. If married, file a separate form for each spouse required to file Form 8915. See instructions.

Your social security number

**Fill in Your Address Only  
if You are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

## Part I Total Distributions From All Retirement Plans (Including IRAs) (See instructions.)

Complete lines 1 through 4 of one column  
before going to the next column

	(a) Total distributions for 2005	(b) Qualified distributions received after August 24, 2005 (see instructions)	(c) Allocation of column (b) (see instructions)
1 Distributions from retirement plans . . . . .			
2 Distributions from traditional, SEP, and SIMPLE IRAs . . . . .			
3 Distributions from Roth IRAs . . . . .			
4 Totals. Combine lines 1 through 3 in columns (a) and (b). Complete column (c) only if line 4, column (b), is more than \$100,000 . . . . .			100,000 00
5 If you completed column (c), enter the excess of the amount on line 4, column (a), over \$100,000. Otherwise, enter the excess of the amount on line 4, column (a), over the amount on line 4, column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return or, if applicable, on line 21 of this form . . . . .		5	

## Part II Qualified Hurricane Katrina Distributions From Retirement Plans (other than IRAs)

6 Enter the total amount of your qualified Hurricane Katrina distributions from retirement plans received after August 24, 2005. If you completed Part I, column (c), do not enter more than the amount from line 1, column (c). See instructions . . . . .	6	
7 Enter the applicable cost of distributions, if any. See instructions . . . . .	7	
8 Subtract line 7 from line 6 . . . . .	8	
9 If you elect NOT to spread the taxable amount over 3 years, check this box ► <input type="checkbox"/> and enter the amount from line 8. You must check this box if you check the box on line 17. Otherwise, divide line 8 by 3.0 . . . . .	9	
10 Enter the total amount of any repayments you made before filing your 2005 tax return. But do not include repayments made later than the due date (including extensions) for that return. See instructions . . . . .	10	
11 Amount subject to tax in 2005. Subtract line 10 from line 9. If zero or less, enter -0-. Include this amount in the total on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b . . . . .	11	

**Before you begin:** Complete Form 8606, Nondeductible IRAs, if required.

**Part III Qualified Hurricane Katrina Distributions From Traditional, SEP, SIMPLE, and Roth IRAs**

<b>12</b>	Did you receive a qualified Hurricane Katrina distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on Form 8606? <input type="checkbox"/> <b>Yes.</b> Go to line 13. <input type="checkbox"/> <b>No.</b> Skip lines 13 and 14, and go to line 15.		
<b>13</b>	Enter the amount, if any, from Form 8606, line 15b . . . . .	<b>13</b>	
<b>14</b>	Enter the amount, if any, from Form 8606, line 25b . . . . .	<b>14</b>	
<b>15</b>	Enter the total amount of your qualified Hurricane Katrina distributions from IRAs received after August 24, 2005, and not reported on Form 8606. If you completed Part I, column (c), do not enter more than the amount from line 2, column (c). See instructions . . . . .	<b>15</b>	
<b>16</b>	Add lines 13, 14, and 15 . . . . .	<b>16</b>	
<b>17</b>	If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 16. You must check this box if you checked the box on line 9. Otherwise, divide line 16 by 3.0 . . . . .	<b>17</b>	
<b>18</b>	Enter the total amount of any repayments you made before filing your 2005 tax return. But do not include any repayments made later than the due date (including extensions) for that return. See instructions . . . . .	<b>18</b>	
<b>19</b>	<b>Amount subject to tax in 2005.</b> Subtract line 18 from line 17. If zero or less, enter -0-. Include this amount in the total on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	<b>19</b>	

**Before you begin:** Complete Form 8606, Nondeductible IRAs, if required.




**Part IV Qualified Distributions for the Purchase or Construction of a Main Home in the Hurricane Katrina Disaster Area**

Complete this section only if you received a qualified distribution after February 28, 2005, and before August 29, 2005, and you did not purchase or construct the home due to Hurricane Katrina.

<b>20</b>	Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on Form 8606? <input type="checkbox"/> <b>Yes.</b> Complete lines 21 through 25 only if you had qualified distributions not required to be reported on Form 8606. <input type="checkbox"/> <b>No.</b> Go to line 21.		
<b>21</b>	Enter the total amount of qualified distributions you received after February 28, 2005, and before August 29, 2005, for the purchase or construction of a main home. Do not include any amounts reported on Form 8606. Also, do not include any distributions you reported on line 6 or line 15. See instructions . . . . .	<b>21</b>	
<b>22</b>	Enter the applicable cost of distributions, if any. See instructions . . . . .	<b>22</b>	
<b>23</b>	Subtract line 22 from line 21 . . . . .	<b>23</b>	
<b>24</b>	Enter the total amount of any repayments you made after August 24, 2005, and before March 1, 2006. Do not include any repayments treated as qualified rollovers on Form 8606. See instructions . . . . .	<b>24</b>	
<b>25</b>	<b>Taxable amount.</b> Subtract line 24 from line 23 . . . . . <ul style="list-style-type: none"> <li>• If the distribution is from an IRA, include this amount in the total on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.</li> <li>• If the distribution is from a retirement plan (other than an IRA), include this amount in the total on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b.</li> </ul>	<b>25</b>	

**Note:** You may be subject to an additional 10% tax on the amount on line 25. See instructions.

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.			
	Your signature _____		Date _____	
<b>Paid Preparer's Use Only</b>	Preparer's signature 	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code 	EIN 		_____
	Phone no. ( ) _____		_____	

